G R S 58]

Previous references

Rec 413 of 06 - 164
& 276 of 08 - 102
— " — 342 (Mupl)

1912-13

File No 252 of 12

Serial Nos 1 to 9

Later references

9 C
Rec 70 & 85 112 & 5 of 13
& 68-14, 103-4
Cor 62-9 (9, 10 & 12)
— 1

GENERAL AND REVENUE SECRETARIAT

1726-27 (112)
Med 21 29 (1 87)

Serial Nos 1 to 9

Part B for January 1913

SUBJECT

Liability of Govt buildings used for residential purposes to beg Mupl House & Lighting taxes

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1 To the First Asst Resident Nr pol 1054 of 13/6/10, seeks for information as to whether in Mupl towns in the Madras presidency Govt buildings used as residences are rent free & in respect of rent are exempt from payment of Mupl taxes &

2 - ~~From the~~ From the Asst Resdt Nr 4088 of 8/7/10, forwards copy of letter from the Asst Surg to the Govt of Madras forwarding the rep. in ques.

3 To Dr. Kandaraj Urs, Sgr + Dy.
Krishnaswami Naik Sgr
D.O no 493) 80) 9.9.'11 calls for
lists of all Govt buildings in
the cities of Mysore & Bangalore
exempted for residential purposes &
nos 1 to 29-11-10

4. D.O of Rao Bahadur Raghavaiah,
Sgr — Rev officer — Co-operation
of Mysore. calls for certain
information re Govt buildings

5. From do — no 493 2-12-10
furnishes info on the subject.

6. D.O of 2/12/10 from the Engg. Khastha
Swamy Rao — submits a statement
showing the Govt buildings in the
Mysore city which are not
assessed with house taxes.

7. From the Vice Presdt — Bangalore
City Municipality. no 6113 4.12.10,
states that the list of the buildings
will be submitted in due course.

8. From the Presdt — Municipal Commr
Bangalore — no 493 2 of 15/14/12,
submits 2 lists — one showing the
Govt buildings used for residential
purposes & the other of all Govt
buildings & states that all buildings
used as residences are assessed.

G R S. 11] 191 1921

GENERAL AND REVENUE SECRETARIAT

(Rl)

NOTES

File No 252

FILE HEADING

Liability of Sports buildings used for residential purposes to pay Municipal House and Lighting taxes

From

No	Dated	Received
Diary No	Enclos	Spare Copies	Serial No

BRIEF ABSTRACT OF LETTER

NOTES AND ORDERS

NOTES—First Sheet

GPB—80 000—12 9 11

(', R. S 12]

General and Revenue Secretariat | File No. of 191

Serial No.

file no 276 of 08 -
file no 413 of 06.
file no 239 of 07

The files noted in the margin relating to the exemption from the municipal taxes of Govt buildings used for a public purpose are submitted for perusal, as directed at the time of inspecting the municipal office accounts -

1st Cr) Illegible

Please ascertain the practice in the C P stations & in the Madras Presidency -

If the men who occupy the free quarters do not even pay the water & lighting taxes, then it is an exemption with a vengeance !

12 M
13/4/10

Illegible

Note—Comin sheet

GPS—2,000—31-4-09

GP

Draft ord.

R S 12]

General and Revenue Secretariat | File No. | of 191

Serial No

& Draft calling for information in respect of Municipal towns in the Madras Presidency only is submitted, as public buildings are exempted from Municipal taxes in the Cantonments & in no less than 25 Municipalities in the Madras Presidency water tax is levied

x Hay m -

Mdl 29/5/16 5- Under the second proviso to Sub Section (1) of Section 410 of the Bangalore Cantonment Municipal Law, no tax shall be levied in respect of any building or land belonging to the Govt of India, the Mysore Govt or the Commissariat

b According to the proviso to sec 59 of our Municipal Regulation, Govt buildings are not exempt from payment of the special Sanitary cess or water rate but other taxes

NOTE—Contn sheet

tax and the lighting tax cannot be levied ~~without~~ on such buildings without the express consent of Govt.

7 Draft of a letter to the Residency as regards the practice in the Madras Presidency submitted for approval or other orders

A(R) 3 6-10 Hills

8 There can be no question when a rent is paid to GPR for the occupation of the building. GPR has to pay all the taxes except perhaps the Sanitary Cess & taxes on animals & vehicles. We are concerned with buildings belonging to GPR occupied as free quarters. The question is is the

NOTE—Comm. sheet.

GPB—63,000—17-6-12.

G. R. S 12]

General and Revenue Secretariat | File No. | of 191

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occupant to get all the benefits of the Municipal Admn scot free?

Draft requires to be modified so as to cover both classes of cases 7/6/10 HMM

Draft modified and submitted for approval (Secy) 8/6/10 Mlle

approved HMM 9/6/10 MM

Issue 10-6-10 Mlle

1 Letter no Pol 103 dt 13.6.10 from the First Assistant Resident seeks for information as to whether in Rural Taluks in the Madras Presidency Private buildings used as residences on rent free and on payment of rent are exempt from

NOTE—Contin. sheet.

GPB—21,000—31-1-09

GPB—35,000—17-6-12

5

J R S 12]

General and Revenue Secretariat | File No. | of 191

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from payment of Inland taxes and if they are not, by whom the taxes are paid.

2 By Memo Dated 10-8-8 from the Irish Assistt. Asst.
Forwards Copy of letter from the Agt Sheby to the Govt of Madras furnishing information

15 Submitted for orders this
Govt buildings are not exempt-
16/7/10 from taxation in the Mofussil
of the Madras Presidency & the
Sept 17th taxes are paid by Govt
18/Cr) 16 7-10 Telle

16 The rule in force in the Madras Presidency may be adopted in Burma with advantage & Municipal revenue Please work up the case

18/7/10

Telle 16.7-10

GPB—35,000—21-4-09

NOTE—Contin. sheet.

GP

K V.H 9/10/9

G R. S. 12]
General and Revenue Secretariat

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7 The fourth under Reference is whether Govt buildings used for residential purposes either rent-free or on payment of rent to Govt are liable to municipal taxes, and if they are, who is to pay the taxes to the municipality - the occupiers of the buildings or the Govt itself as owner.

8 Under Govt Proc. No. 36-1993-6 dated the 15th May 1903 all such buildings are liable to pay the taxes irrespective of any distinction which taxes and the Govt will have to pay the taxes as owner whether the building is occupied rent-free or on payment of rent such order was reiterated in para 3 of G. O No. 6930-2 dated 30th Dec 1907.

9 Under the Municipal Regn (Sec 59) Govt buildings (whether used for residential purposes or not) are not exempt from the payment of the general sanitary cess or the water rate but the other taxes viz the building tax and the lighting tax can only be levied with the express sanction of Govt.

The

Note—Contin. sheet

GPH—10/10—27-1-

Serial No.

The aforesaid orders of December 1907 may, in the circumstances, be considered as conveying express sanction for levying the building tax and lighting taxes on Public buildings of a particular kind, those used for residential purposes, but not otherwise.

2. The practice obtaining in Municipal towns in the Madras Presidency is not different from this. In other words, there also as in the Bijapur State, Public buildings used for residential purposes either rent-free or on payment of rent to Public are liable to Municipal taxes and the Public themselves pay those taxes.

3. The Two Commissioners' orders are that the [illegible] be in force in the Madras Presi[illegible] may be adopted in Bijapur by [illegible] Standard. As the Superintendent [illegible] to determine in this respect in the [illegible] Palaces are identical, instructions are solicited as to whether any further action is necessary.

Dated 19/11/10

Note—Contin sheet.

G.P.P.—28,10-1-12-8-10

Serial No

22 If the intention of Govt be to pay house and lighting taxes in respect of all Govt buildings used for residential purposes, including those attached to jails and hospitals, an order to that effect should be passed in supersession of the orders already passed - Under the proviso to sec 3-9 of the Municipal Regulation, Govt buildings used solely for public purposes and not used or intended to be used for purposes of profit are exempt from payment of the taxes referred to above and the exemption may be waived by Govt for the benefit of the Municipalities -

If approved, Br II will be consulted as regards the waiver.

(Sd) 22-11-10 Mlle

1894
25 11 "

23 I understand that house tax & lighting tax is now levied in the Bangalore city Municipality on Govt Buildings rented to Officers for residential purposes The only question is why this rule

Note— Contn. sheet

GPB—50,000—12-8-10

@ 2014

G. R. S. 12]
General and Revenue Secretariat.

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Serial No.

should not be extended as in Madras to Govt free quarters used for residential purposes. The Madras rule may be adopted by us and it would not be inconsistent with Sec 59 - proviso (a) of the Municipal Regulation of 1906. The same rule was in force in Mysore prior to the introduction of the present municipal Regulation. vide GO of 15th May 1903 -

24 Pleasure result Branch II 12/12/10

25 attention is invited to the letter dated 2d Dec 10 from the Revenue Officer, Madras City Municipality,

12/12/10

26 Forwarded to Br II for favour of opinion

12-12-10

Submitted

27 On principle it would seem fair

Note— Contn. sheet

Serial No

4 that all buildings to whomsoever belonging unless Stamped pay Mr Taxes In the Case of buildings of such sort are the owners, buildings used solely for the purposes of business Offices, Hospitals, Jails &c are exempt from taxation but other buildings which are used for other than Mfl purposes Stamped Strictly speaking be assessed to Mr Taxation of these buildings some thing in revenue in the shape of rent and not as in the Case of a private owner shall pay rent. In the Case of rent free houses under orders No 291-324 & 26-3-08 issued from the 2149-82
Govt Dept, the Taxes are paid by the Govt

28 The practice in British India is that in Cases where rent is received, the Govt pays the Taxes and in Case of rent free houses the Depts where officers occupy the buildings pay the Taxes not the Govt the rule may be adopted here also The exemption Taxes include water lighting in which they are the general Taxes assessed and not charges for excess water or Electric power Consumed which must be remain & be paid by the occupant along with the sanitary Cess & Cesses)

4 Vol 10

29 It is not everywhere in British India

Note—Contn sheet

Serial No

that fort buildings used for official purposes are exempt from Municipal taxes. In Calcutta for instance I used to pay as officer in charge of Presidency payments Municipal taxes both for the Bengal Secretariat buildings and the Imperial Secretariat buildings the amounts being something like 20 to 25 thousand rupees per annum for each of the buildings.

30 It is in my opinion certainly reasonable to charge municipal tax on all fort buildings used for residential purposes and the rule proposed in the latter part of the Asstt Secy's note above seems suitable.

17/4/11

4/5/11

33 Submitted

21 1 11

20 1 1911

32 Some days ago I submitted personally to the First Councillor that the existing practice of not taxing residential quarters attached to & forming part of certain public institutions which are themselves entitled to exemption such as

GPB—50,000—12-6-10

Serial No.

the fact, the Victoria & other hospitals etc, was sound in principle, & the Trust Councillor was inclined to agree with that view I therefore submit the file for perusal if the view above put forward is concurred in, no further action would be necessary on this file.

83 The letter from the Rev Officer of the Corporation of Madras will show that- "hospitals & residential quarters of the resident hospital staff forming part of such buildings" are exempted from municipal taxation.

(852)

CSB
6/5/11

MW
6-5-11

84 It appears to me that the municipalities should be treated more liberally in this matter.
I would vote for the proposal of the Financial Secretary which is both reasonable & moderate

115 98
15.5.11

Dewan 85 I agree

8/5/11

Note—Contin. sheet

GPB—50,000—12-4-10

2nd Member

9-5-11

MW 7-5

Serial No.

35

36 Where Govt levies rent from occupants, municipal taxes should be paid by Govt for the building. Where no rent is levied but quarters are provided free as a part of the emoluments of office, I am not for introducing an innovation now Govt has so often to go to the help of municipalities, that it need have no compunction in enjoying this old privilege intact

4/7/11

37 The case has to be dealt with under rule 4 of the Council Rules,

Dewan)

12393
6.7.11

38 Please bring up a connected matter. Application should be requested to submit a memo showing the statistics of the questions discussed

17/VII/11

39 Note for meeting

+ Send to Secretary IV for preparing precis + statement of Govt decisions

NOTE—Contn. sheet

Serial No.

40 (1) The question for consideration is whether sanction may be accorded to the levy of building and lighting taxes by Municipal Councils in respect of Government buildings used for residential purposes,

(a) whether any rent is paid to Govt or

(b) or not, for such buildings, and whether

(A) they exist separately by themselves

(B) or form part of or are attached to public institutions essentially used for public purposes.

(2) The rules in regard to the liability of buildings belonging to Govt, used by officers as residences, for payment of the municipal house tax, according to the orders passed from time to time, are clearly summarised in G P $\frac{88 \text{ Fin} - 89}{\text{I F } 160-93}$ dated 18 Feb 1892 and they are as follows.

(i) The municipal house tax, inasmuch as it is laid for purposes of conservancy, must, as a rule, be levied on all dwelling places, whether the property of Govt or otherwise.

(ii) Where the dwelling forms a small part of a public building

NOTE— Contd sheet

Serial No.

essentially used for public purposes, such as the Tailor's or Apothecary's quarters in a Fort or hospital, such dwellings is not liable to the payment of the house-tax.

(iii) If the occupant of a Govt building is entitled to a free residence as part of his emoluments, the tax must be paid by the owner, that is, the Govt. In other cases, where a rent is actually charged for occupation, the tax should be recovered through the Public Works Department by deduction from the rent payable to Govt, but where no rent is for the time being levied, the tax should be paid by the occupant himself.

(3) The Bangalore and Mysore Cities were not governed by the above rules but by the Municipal Regulations. Under sections 64 and 65 of the old Municipal Regulations, Government buildings used as residences were liable to the payment of the municipal taxes and were not exempt. On a reference made by the Chief Engineer on

NOTE—Contin sheet

Serial No.

regard to the claim of the Bangalore City Municipality for the assessment due on certain Government buildings used as private residences, enquiring whether it was the intention of Govt that such taxes should be levied on dwelling houses which form part of or are attached to public institutions, even essentially used for public purposes, while those institutions themselves were not taxed by the Municipality, it was declared

Hon'ble

in G.O. no $\frac{\text{Fc } 1933\text{-}6}{\text{dt } 100\text{-}95}$ dated 15th May 1903, that as the Municipality levies the taxes on all dwelling houses for the services rendered to the public generally, all Govt buildings used as private residences were liable to the municipal taxes irrespective of any discretion whatever, and that Govt must pay the taxes as owner of such buildings.

(4) To secure uniformity of practice, the rule laid down in the above order of May 1903 was made applicable to Govt buildings

Note– Contn sheet

GPB—30,000—12-6-10

used as private residences wherever they might be situated, on modification of the ~~same~~ Govt proceedings dated 1st Feb 1898 referred to in para 2 supra (Vide G O no $\frac{334-46}{L\ 7\ 100-95}$ dated 23rd July 1903)

(5) In 1907, a question arose as to the liability for ~~of~~ Govt for payment of the municipal taxes charged in respect of out-houses attached to the Geological office buildings, Bangalore, occupied by the watchmen and ~~a~~ the Carpenter of the department - Govt ruled that as the out-houses formed a small portion of the premises used as public Govt offices, they could not be treated otherwise than as forming integral portions of the main premises to which they were attached and that as the main premises were exempt from taxation, the out-houses also should be held exempt - (Vide G O no $\frac{5430-70}{\text{Rev}\ 413-06-4}$ dated 10 12 1907)

X

(6) Under proviso (a) to sec 59 of the Municipal Regulations of 1906, ~~[illegible]~~ no tax other than a special sanitary cess or a water-rate

Serial No

shall, without the express sanction of Govt, be leviable in respect of a building or part of ~~any~~ a building belonging to government and used solely for public purposes and not used or intended to be used for purposes of profit - As explained in the G O of December 1907 referred ~~to~~ to above, the test of exemption under this proviso is whether the Govt building is "used solely for public purposes and not used or intended to be used for purposes of profet, i e, public purposes and profet are the criteria of liability to taxation and not residential or non-residential use". Govt have accordingly ~~decided~~ denied that they have ~~no~~ liability to pay under the Regulation of 1906, the building and lighting taxes in respect of the quarters attached to the Hospitals, Jails &c, in Bangalore and Mysore, ~~constructed~~ subsequent to the date on which this Regulation came into force (Vide G Orders

Note- Contn sheet

(12)

Serial No

1 4 9 3

Nos 5904-6 Mil 276-08-2 and 94-5 Mil 276-08-2 dated 13th March 1909 and 3rd July 1909 respectively)

(7.) In the Civil and Military Station, Bangalore, under the proviso to sec 41 of the Bangalore Municipal Law, no tax shall be levied in respect of any buildings belonging to the Govt of India, the Mysore Govt, or the Commission.

(8) In the Madras City, all Govt buildings save those used as hospitals and the residential quarters of the resident hospital staff forming part of such buildings are said to be assessed to the municipal taxes It is further said that the taxes are paid by Govt and not by the occupants (Vide Rao Bahadur Raghavaiah's letter dated 2-12 10) - Under sec 129 of the Madras City Municipal Act, the Corporation may levy tax on buildings and lands except hospitals &c - The word — "hospital" seems to have been construed liberally so as to include any residential quarters

Note— Contn sheet

Serial No

attached to the hospital.

(9) Under sec 63 of the District Municipalities Act, Madras, a tax may be levied on all buildings or lands or both excepting hospitals, dispensaries &c and other buildings or lands to the extent to which they are used for public, charitable or religious but not residential purposes - Mr Hamwick in his notes under this section says that the Madras Govt have ruled that it was not the intention of the Legislature to exempt from taxation any Govt buildings as such unless they are used for public, charitable or religious purpose, as for instance a school or a church - He further says that it is clear from the section that buildings or lands used partly for a religious or charitable purpose and partly for other purposes are liable to taxation to the extent to which they are used for such other purposes - Vide also letter from the Ag. Govt of Madras

(10) In the City of Bombay, buildings and lands vesting in

NOTE - Contn sheet

Serial No

~~Her Majesty in respect of which the general property tax, if levied, would, under the provisions of that Act, be primarily leviable from the Secretary of State for India, are exempt from the payment of that tax, but the Secretary of State pays annually to the Corporation, in lieu thereof, eight-tenths of the amount which would be payable by an ordinary owner on account of the general tax, on a rateable value of the buildings and lands of the same amount as that fixed in the manner prescribed in that Act, in respect of the buildings and lands. (Vide sections 143 and 144 of the City of Bombay municipal Act).~~

(11) The Bombay Govt have framed rules for regulating the payment of municipal property taxes on Govt buildings in the Bombay Presidency including the mufassal, as well as the Presidency town. They are printed on pages 155 and 156 of Mr Cumming's Bombay

Note— Contn sheet

GPB—50 000— 12 8 10

Serial No.

Dist: municipal manual and go to shew that the building and other municipal taxes are paid in respect of Govt buildings used as residences and also other Govt buildings.

(12) The 1st Cr is of opinion that the building and other taxes should be paid in respect of all ~~buildings~~ Govt buildings used as residences, whether they exist separately or form part of or are attached to public institutions essentially used for public purposes.

(13) The 2nd Cr is of opinion that municipal taxes should be paid in respect of Govt buildings used as residences where rent is levied from the occupants, but not in respect of those which are provided free as a part of the emoluments of office and no rent is recovered by Govt.

Secy) 22 7 11 Ulle

41 Considered at Council meeting on 25/8/11. Directed that a full list of all Govt buildings in Bangalore & suburbs used for Residential purposes.

G R. S. 12]
General and Revenue Secretariat.

Mc File No. 1 of 19

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whether attached to public institutions or not be called for, on which the amount Deposit must amount fees should be paid On receipt of such a list fort with pass orders as to the payment of fees.

Attorney for
Respt -

dtg
30/8/11

42 Please put up draft to see precedents of the Bangalore and Mysore City Mal Councils.

30 8-11 Mle

43. Draft Submd

HMK 80 dtd 44. Issue
1-9-1911 1 9-11 Mle

45

3 To M Kanthraj Urs Esq & B J Kumara-swamy Naik Esq Prests of the City Municl Councils. D.O 1937-8 dd 9.9 1911

calls for full lists of all Govt buildings in the Bangalore Mysore & Bangalore Cities used for residential purposes, whether attached to public institutions or not, and enquires on wh of them mst. pt present paying

Note—Contn. sheet.

(G. R. S. 12)
General and Revenue Secretariat.

File No. 233 of 19 24

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paying the Municl taxes, the Municl Councils desire that Municl taxes should be paid.

6 46 Do. dated 2d. November 1911 from Mr. Mg Venkatarami Rao.

Submits a statement showing the Govt buildings in the Bangalore City which are not yet assessed to Municipal taxes both on which the Municipal Council desire to levy such taxes.

47 The Bangalore City Municipal Presidents' reply has not been received yet. The same may be awaited. Reminders are being issued

7.11 +8 yes
10-11-11 Mlle

7 49) From the Vice-President, Bangalore City Municipal Council. Dtd. No. 618 19.1.1912.

States that the list of Govt buildings will be submitted in due course with the opinion of the Municipal Council.

50) The receipt of the statement will be awaited for one month and then reminders will be issued.

51) yes
23.1.12 Mlle

23/1/12

Note—Contin sheet

GPB—30,000—19-8-10

G.R.S. 12]
General and Revenue Secretariat.

MB File No. of 19

Serial No

8

5-2) From the President and Council, Bangalore city no. 192 dated 15th April 1912 (D 6111) Submits two lists one showing the kyst buildings used for residential purposes & the other, of all kyst buildings in the city and states that the Municipal Council are for assessing all kyst buildings used as residential quarters.

5-3) The statement received from the Mysore Govt does not appear to be a full list of kyst buildings used as residential quarters, since there may be some such buildings paying at present Municipal taxes, not included in it.

Only a sufficient number

5-4) The Municipal Councils of the Bangalore & Mysore cities recommend that the kyst buildings used as residential quarters, shown in the respective lists submitted by the President be assessed to Municipal taxation

NOTE—Contd sheet

G.P.S.—50,000—12-6-10

6111 (26

G R. S 12]

General and Revenue Secretariat | File No. of 191

Serial No	
	55) Submitted for orders Secy) 2 5 12. Mlle
	56 Circulate 3.5.12.
	57 All buildings used for residential purposes shd be subject to municipal taxes including those which are attached to Govt. offices for as long as

Are not Govt buildings levied on any of these buildings also?

Do not seem to be levied. 3 5 12 Mlle

NOTE—Contin sheet.

Serial No.

In that taken case Govt will have to pay taxes. Why is the rule in Madras and Delhi not the same? Why have they a different rule

9/5/12

58 I see no reason to change the opinion I have already recorded -

9/5/12

Lr on 4 July 1911 p 13

1278 12-5-12

59 Dewan

C.S.B. 10/5/12

60 I think the Madras practice may be followed here - The privilege of exemption from taxation is to cover a petition for the passing help that Govt. gives to Municipalities

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That it is far better that it should not exist as a reform at all lest it should be valued too highly — To be hurt by misconception

Note—Contin. sheet.

GRS—50,000—20-1-12

61. Submitted to His Highness

(1) The accompanying papers relate to the liability of Government buildings used for residential purposes to pay the Municipal, House and Lighting taxes.

(2) The various orders and rulings of Government prior to the passing of the Municipal Regulation VII of 1906, are summarised at pages 14 to 17 of the office notes In May 1903, the Government finally recognised the principle that "as the Municipality levies the taxes on all dwelling houses for the services rendered to the public generally, all Government buildings used as private residences are liable to the Municipal taxes irrespective of any distinction whatever and that Government must pay the taxes as owner of such buildings". In July 1903, this principle was reiterated and its benefit extended to all the Municipalities within the State.

(3) In Regulation VII of 1906, Proviso (a) of Section 59 lays down that no tax other than a special sanitary cess or a water rate, shall, without the express sanction of Government, be leviable in respect of a building or part of a building belonging to Government and used solely for public purposes and not used or intended to be

used for purposes of profit. The criteria of liability have thus been changed, from residential and non-residential use to public purposes and purposes of profit. It is obvious that under the altered conditions many of the residential quarters hitherto taxed for Municipal purposes would be exempted under the Regulation. The Government have accordingly denied their liability to pay such taxes in respect of the quarters attached to Hospitals, Jails &c., at Bangalore and Mysore.

(4.) The inequitability of this arrangement appears to have struck the First Councillor (Mr.K.P.Puttanna Chetty) and he called for information regarding the practice in the Civil and Military Station of Bangalore and in the Madras Presidency and was of opinion that the Madras rule where all the residential quarters except those of the resident hospital staff, are liable to municipal taxation may with advantage be adopted in Mysore. A summary of the British Indian rules on the subject obtaining in the Provinces of Bombay and Madras is given at pages 19 to 22 of the office notes.

(5.) The Financial Department was of opinion that on principle it was nothing but fair that all buildings which were used for other than official purposes should be assessed to Municipal taxation and that it was certainly reasonable to charge municipal tax on all Government

buildings used for residential purposes. Mr. Chakravarti even pointed out that it was not everywhere in British India that Government buildings used for official purposes were exempt from Municipal taxes. The Financial Secretary recommended as suitable the rule that in cases where rent is recovered, the P W D should pay the taxes and in cases of rent free houses, the department whose officers occupy the buildings should pay the taxes

Pages 10 & 11.

(6.) When the papers came up before me, I agreed with the First Councillor (Mr Puttanna Chetty) in thinking that the Municipalities should be treated more liberally in this matter and that the proposal of the Financial Secretary which was both reasonable and moderate may be adopted

12

(7.) On the file being circulated to the Second Councillor (Mr H V Nanjundayya), he was of opinion that where a rent is levied, the municipal taxes should be paid by Government but that where quarters are provided free as a part of the emoluments of office, he was not for introducing an innovation now and remarked that "Government has so often to go to the help of the Municipalities, that it need have no compunction in enjoying this old privilege in tact"

3 notes

(8.) The question was further considered at a meeting of the Council and a full list of all Government buildings

32

in Bangalore and Mysore used for residential purposes whether attached to public institutions or not was called for. On receipt of the lists, the papers were again circulated.

(9.) The Second Councillor (Mr.D.Devaraj Urs) is of opinion that 'all buildings used for residential purposes should be subject to Municipal taxes including those which are attached to Hospitals as free quarters'. The First Councillor sees no reason to change the opinion which he had already recorded on 4th July 1911 in his capacity as Second Councillor.

(10.) I am of opinion that the Madras practice may be followed here. The privilege of exemption from house tax is so poor a return for the pecuniary help which Government gives to the Municipalities, that it is far better that it should not exist as a return at all lest it should be valued too highly.

(11.) To this effect no amendment of the Regulation VII of 1906 appears to be necessary, as under Proviso (a) of section 59 such a tax may be levied with the express consent of Government. Agreeing with the Financial Secretary and the Second Councillor, I would recommend for adoption that all residential quarters no matter where situated should be assessed for municipal taxes. No exemption need be made as in Madras in the case of the quarters of resident medical staff attached to a hospital. With the above

recommendation, the papers are submitted for the orders of His Highness.

ha

L. Miranda Rao
2 Nov 22

Record of Cases submitted for the Orders of His Highness the Maharaja

Subject.

Liability of Government buildings used for residential purposes to pay the Municipal House and Lighting taxes

Order

No 425 6/2 I agree with the Dewan

K'RAS

14/11/12

6/3 Secretary

Please submit draft G O for approval

15/11/12 Ko

15/11/12

15/11

(4, R. S. 12]

General and Revenue Secretariat. | File No. | of 191

Serial No	
	64. Draft order is submitted AHK 80 18 11 1912
	Cable letter 98 Type 11 Pm
	Sec 4
	Sol 25 11 12
	65 Dewan Bros' 2nd Counsel
	5/12
473 11 12 12	66 Draft approved by the 2nd Counsel 10/12/12
	67 Draft added to and approved by Dewan - 23 1 13 23/1
	68 Secret 24/1/13
9	by G.O. No 523-68 Dy 31-1-13 Bureau ordered Directs that all Govt buildings

NOTE—Contin. sheet.

[R. S. 12]

General and Revenue Secretariat.

dlb File No. 252 of 1912

Serial No

need for residential purposes, no matter where situated, be assessed to the Annual House and Lighting Taxes, but in the Cases of Buildings for which rent is recovered from the occupants the Pb. Deptt. do pay the taxes, sewerage charges being borne by the occupants; and but in Cases of residences occupied rent-free the taxes be paid by the Deptt. whose officers occupy the buildings.

Note—Cancels sheet.

GPB—63,000—17-6-12.

G.R.N. 20]

File No. 252-12
Serial No. 1

Diary No. of letter replied to

D.O. No. 1054

General and Revenue Secretariat
( )
, the 190

To
The Private Assistant to
the Hon'ble the Resident
in Mysore

Date of issue 13-6-1911

Signed by Mr T. G. Ramachandra Iyer,

I am directed to kindly request the favour of your ascertaining and informing the Surbas whether in Municipal towns in the Madras Presidency Govt servants occupying Govt buildings as private quarters are liable to pay the Municipal taxes on those buildings (including lighting and water taxes where they are levied) or whether the Govt themselves pay the

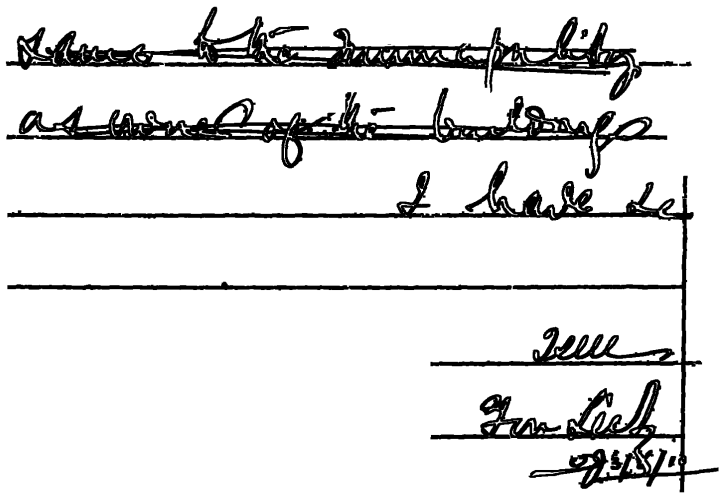
over

(1) rent free and (2) on payment of rent

Govt buildings used as residences are exempt from payment of the municipal taxes, viz. building tax, lighting tax, water tax and Sanitary cess, and if they are not, i.e. when taxes are paid, the Govt or the occupant

SUBJECT

9/6/11



List of enclosures,
N.A. 9/12/16

Copied by

Examined by

GPO—10,000—38-5-42

Wd 20 wl 252-12/s/2

Letter No 995-M/M/10 dated the 30th June 1910. from the Ag Secretary to the Government of Madras. Local and Municipal Department to the Honourable the Resident in Mysore

---

I am directed to acknowledge the receipt of your letter No 58. dated the 19th June 1910 and to inform you, in reply thereto. that Government buildings used as residences (rent free or on payment of rent) are not exempt from payment of Municipal taxes and that the taxes are paid by the Government The Sanitary cess does not form an item of taxation in this Presidency. but under Section 218 of the District Municipalities Act the Chairman of a Council may contract with the occupier of any building or land to remove night soil from latrines or cesspools therein or thereon or to remove any other offensive matter or rubbish generally, from such building or land on payment of fees as

at such rate or rates as the Council may have prescribed with the approval of the Governor-in-Council This is a purely voluntary arrangement and the fees if any, paid by the occupier of a Government building are not recoverable from Government Section 295 of the Bangalore City Municipal Act contains a similar provision

---

Mysore Resident's Office,
No 4088 Bangalore dated the 8th July 1910

34
8-7-10.

A copy of the foregoing letter is forwarded herewith to the Government of His Highness the Maharaja of Mysore for information with reference to Mr Balasundaram Iyers letter No 1054 Pol, dated the 13th June 1910

for C. S. [illegible], Major
First Assistant Resident

G.R.S 26]

File No. 252
Serial No. 3/12

Diary No of letter replied to 3669

No. 1937-8
mls 252-12-
9.9.11

General and Revenue Secretariat
(Mund)
, the 19

Date of issue 9.9.11

Signed by MKMR

To Dear Sir,

The question of ~~making additions~~ Govt buildings used for residential purposes ~~whether rent free or not, liable to pay~~ municipal taxation is under the consideration of the Govt. In this connection, I am directed to obtain from you a full list of all Govt buildings in the City used for

sanctioning the payment of municipal taxes on

whether they are attached to any institution, ~~or are~~ ~~independent~~ such as the quarters provided for a Resident medical officer or exist independently by themselves, and whether any rent is paid to Govt in respect of them or not,

over

SUBJECT

for residential purposes, whether attached to public institutions or not and to acquire on which of them not at present paying the Municipal taxes, the Municipal Council desire that Municipal taxes should be paid. ~~on~~ receipt of. The ~~last~~ the Govt will pass orders as to the payment of the taxes

An early reply is requested.

Yours Sincerely

[illegible]

~~[illegible]~~

1 9/8/11

To

1 Hon M Kantaraj Urs Esq B A President Mysore adj. Mul Com
2 B J Kumarasami Naik Esq B A
Presidents of Bangalore city Municl Council

List of enclosures,

Copied by

Examined by

8/9/11

GPB—20,000—22-8-10

4501
mc 252-12-4

Dy 29.11.10

My dear Mr Raghavaiah -

I shall feel much obliged if you will kindly let me know whether in the Madras City Municipality, municipal taxes are levied in respect of Govt buildings used for purposes of residence and attached to Govt Institutions and forming integral parts thereof, such as surgeons' quarters, nurses' quarters, and jailor's quarters attached to hospitals and jails, and if so in respect of what the taxes are levied, who pays them, the Govt or the occupant.

Thanking you in anticipation

Yours Sincerely
C.S.B

Rao Bahadur Saheb T. Raghavaiah Esq
Revenue Officer
Corporation of Madras

29 11 10

R No 13 Contract

CORPORATION OF MADRAS,

REVENUE DEPARTMENT,

Dated 2 Dec 1910
Despatched

1909

be addressed to the OFFICER referring number and date of

Enclosure

D 3669

Rel 252-12/975

From

M R RY T RAGHAVIAH GARU, B A, RAO ~~SAHEB~~ Bahadur

Revenue Officer, Corporation of Madras

To

The Offg. Secretary to the Government of Mysore,
General and Revenue Departments,
B a n g a l o r e.

Sir,

In reply to your letter No 4501 of the 29th Ultimo, I have the honour to inform you that all Government Buildings, save those used as hospitals and the residential quarters of the resident hospital staff forming part of such buildings, are assessed to Municipal House &c , taxes The taxes are being paid by Government themselves and not by the occupants

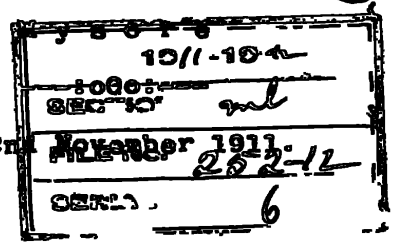
I have the honour to be,
Sir,
Your most obedient servant,

T Raghavaiah

for Revenue Officer

2332

Office of the City Municipal Council,



Dated the 2nd November 1911.

Dear sir,

With reference to your D.O.Letter No.1977-8 dated 9th September 1911, I beg to enclose herewith a statement shewing the Government buildings which are not at present paying the Municipal taxes but on which the Municipal Council desire to levy such taxes, together with a copy of the resolution of the Council on the subject.

Yours sincerely,

M. G. Krishnaswamy Rao

To

K.Mylar Rao, Esq , B.A ,B.L.,

Assistant Secretary to the Govt. of Mysore ,

Bangalore

Rec 6 nd 252-RJ 326

Proceedings of an ordinary meeting of the Municipal Council for the City of Mysore held in the Banga Charlu Memorial Hall on Tuesday the 31st October 1911 at 9 A.M.

PRESENT.

1. H.Fontaraj Urs, Esq., B.A., (President).
2. M.S.Krishnaswami Rao, Esq., B.A., (Vice President).
3. R.V.Sundaram Iyer, Esq., M.A.B.C.E., (Executive Engineer).
4. V.L.Manker, Esq., L.R.C.P.& S., D.P.H.,(Health Officer).
5. M.Venkatakrishnayya, Esq.
6. B.Venkata Char, Esq.,
7. N.Sreekantiah, Esq.
8. M.Narasimhaswami, Esq.
9. Jahangirdar Madanna, Esq.
10. Siruvengada Mudaliar, Esq.
11. Ananthar-jingh Esq .
12. Rahimatulla Ahomed Sait, Esq.
13. Madanna, Esq.,
14. Mahomed Jaffer Saheb, Esq.
15. A.Subbanna, Esq
16. Revd. H.Gulliford.

ABSENT.

1. Mahomed Peer, Esq., B.A., (Amildar, Mysore Taluk).
2. Amble Annish Pandit, Esq.
3. Mahomed Sait, Esq.
4. M.C.Rangiengar, Esq.

Deferred Subject

I D O letter No 1937-S dated 9th September 1911, from the Assistant Secretary, General and Revenue Departments, requesting to submit a list showing the buildings which are not at present paying the Municipal taxes but on which the Municipal Council would desire to levy such taxes

Resolved that the list be approved and forwarded to Government

(S) M Kan[illegible] U[illegible]

P[illegible]

"Copy"

M G Krishnaswami A'r

Vice President

Statement showing the Government buil
taxes but on which the Municipal Council lecir

Serial No.	Door No.	Name of Mohalla –	Description
1	695	Narasaraba.	Deputy Commissioner
2	332	Lushkar.	Jailors quarters.
3	331	do-	Deputy Jailors quar
4	335	do.	Apothecary's quarters
5	4-273	Bhamaraj.	Peadrons quarters in (c
6	273	do.	Native Lawyers quarl
7	16.	do.	Sir K. Seshadri Iyer's
8	274	do-	Guests' quarters
9		Lushkar.	Wellington Lodge.
10.		Narasaraba.	Government House.
11.		Lushkar.	Old Taluk Cutcherry
12		do.	Clarks Chuttrum.

City Municipal Office
Mysore
Dated the 2nd November 1911

Municipality Cir Memo 252-12/516

ngs which are not at present paying the Municipal
levy such taxes.

of the buildings -	Remarks. -
Official Residence -	Tabs (taxes) not to be levied till the Sloyd School is held.
maharanee's Hospital	
in the maharanee's Hospital - ngalore	
	only the portion where Krishna getappa is residing -

Mahl Krishnaswamy Rao
President

HVP

No 61. Ml 252-12/8[illegible]

Dispatched on the 3805

1911-1912

Office of the Municipal Council,

Bangalore City the 5th January 1912.

GENERAL No.

B-IV
Mlle
20 1-12

Sir,

Your D.O. Letter No. 1937-8/Ml. dated the 9th September 1911, calling for a full list of all Government buildings in the City used for residential purposes whether attached to Public Institutions or not.

I beg to state that a list of the buildings in question was prepared and placed before the Municipal Council in its Meeting held on the 23rd December last. The Council has referred the same to the Managing Committee for examination and report. On receipt of its opinion, the list will be submitted to Government with the views of the Council in due course.

I have the honour to be,
Sir,
Your most obedient servant,
[signature]
Vice President.

K. Mylar Rau Esq., B.A , B.L.,
Assistant Secretary to Govt, Bangalore.

Fl 8

1911-12

From

The President Municipal Council,
Bengaloro City.

To The Secretary to the
Government of Mysore,

Dated 15th Genl & Rev Depts
Despatched 16th Bangalore
Received April 1912

General No. 192
No

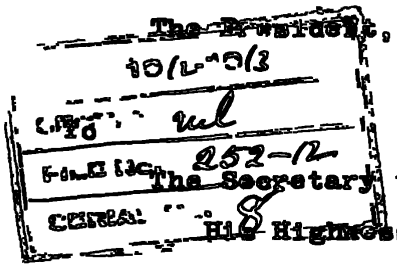
Enclosure No. 3

Submitting, for orders
2 lists - one showing the
Government buildings
used for residential purpo-
ses & the other of all Govt
buildings in the City, together
with a copy of the
Council's Resolution, recom-
-mending that all Govt.
buildings used as residential
quarters should be appeal

No. 192 Encls three

From 6111

Office of the Municipal Council,
Bangalore City, 15th April 1912.



The President, Municipal Council,
Bangalore City.

To The Secretary to the Government of
His Highness the Maharaja of Mysore,
General and Revenue Departments, Bangalore.

Sir,

As called for in your D.O. letter No. 1937-8/M1. dated the 8th September 1911, I have the honour to forward herewith two lists-one shewing the Government buildings used for residential purposes and the other of all Government buildings in the City. The question of assessing these buildings was referred to the Managing Committee for opinion. The Committee recommended the imposition of tax on all the Government buildings used for residential purposes.

2. The Council, in its Meeting held on the 30th Ultimo, approved the Managing Committee's opinion and resolved to adopt it. A copy of the Resolution is herewith forwarded for favor of information and orders of Government.

I have the honour to be
Sir,
Your most obedient servant,

President.

Enc to ltr dtd 25-12-1915

Statement shewing the Government Buildings in the Bangalore City used for residential purposes.

Serial No	Name of occupier	Door No	Locality	Remarks
1	R. A. Campbell Esq	1	(Carlton House) Avenue Road	
2	T. Chokkanna Esq	8	Jail Superintendent's quarters Avenue Road	
3		10	Students' Home - Do -	
4		8	Jail Quarters, Shankadri Road	
5		11	Students' Home Superintendents' Quarters, Avenue Road	
6	J. G. Tait Esq	9	Central College House, Avenue Road	
7	F. Edwards Esq	4	Chief Constable's Quarters, Miller Road	
8	Dr. S. V. Ramaswamiengar	6	Protector Office Road	
9	Miss R. Gomala Rajulu	2	Maternity Hospital Road	

10		1	Bala River, Bellary Road
11		8	Peon Mangai's Quarters, Post Office Road
12	Dr Abbay Mason	2	Lunatic Asylum, Avenue Road
13	Mr R. R. Wale	"	Do — Do
14	Masials	4	Old Sewer Lines (Transport Lines)
15	Do	"	Do (Hutting Lines)
16	G. A. Krumbiegel Esq	20	(Superintendent's Quarters (The Lal-bagh)
17			Post School (Post Road)
18			Victoria Hospital Quarters, Mysore Road
19			Reserve Police Lines, Post Road

Municipal Office,
Bangalore City. 13/6/1912

for Vice Municipal Council.

Encl to Mil 252-14/8/18

Plan shewing all the Government Buildings in the Bangalore City

	Name of Occupier	Door No	Locality	Remarks
		1	Bellary Road	"Bala Broo"
	High Ground Police Station	1	Avenue Road	
	The Sanitary Commissioners Office	5	do	Grace Villa"
	Out-post Police Station	10	Bellary Road	
	R. H Campbell Esq	6	Avenue Road	'Carlton House'
5	J. Chokkanna Esq	8	do	Jail Superintendents Quarters
7		10	do	Students' Home
8		11	do	— do — Superintendents Quarters
9	The Geological Office	7	Race Course Road	
10	Water Level Store House	8	do	
11		2	Crescent Road	Guests' Quarters
12	Jail Staff Quarters	8	Shesha'ri Road	
13	J G Tait Esq	9	do	Central College Houses & observatory
14	Chemical Examiners Office	10	do	
15	Agricultural Chemists' Office	11	do	
16	F. Edwards Esq	4	Miller Road	

10.	17	Central College	1	Post Office Road	
11.	18	Police Station	2	Do	
12	19	Executive Engineer's	3		
13		Office, Bungalow Compound		Do	
14	20	Water Supply	5	Do	
15		Engineer's Office			
16					
17.	21	Military Stores Office	6	Do	
	22	Government Press	7	Do	
18					
	23	Mr J. Read	8	Do	Press Manager's Quarters
	24	Public Offices Building	9	Do	
19.					
	25	G R-S Lifting Room	9/1	Do	
	26	Chief Electrical	10	Do	
		Engineer's Office			
20					
	27	Revenue Survey Office	11	Do	
	28	Yelahanka Gate	1	District Office Road	
		Police Station			
	29	District Office	2	- Do -	

30	City Municipal Office	3	District Office Road	
31	Do Rameswaramuniger	6	Do	
32	Miss Govindarajulu	2	Maternity Hospital Road	
33	Maternity Hospital	8	Do	
34	Ulem Gate Police Station	2	Sydney Road	
35	The Museum	8	Do	
36	Ector Estate	12	Do	
37	Do Abbey Warden	2	Avenue Road	Egmatic Asylum
38	S Venkoba Rao Esq	"	Do	Do
39	Govt. Girls' School	19	Taluk Cutchery Road	
40	Purnaki Gatham	41	Purnaik Gatham Road	
41	Municipal Garden House	5	Municipal Garden	
42	Egmore Police Station	1	Subedar Gatham Road	
43	Municipal Sweepers Hut		Do	
44	Servants	6	Old Sawar Lines	
45	Do	"	Do	Hunting Lines
46	Kengeri Gate Police Station	104	Arlepet	
47	Military Office	106	Do	
48	Bare Lines	"	Mysore Road	
49	G A Kammbiegel Esq	20	Cal-back Road	The Cal-bagh
50	Mr Balakrishna Moodi	4	Do	Eye Infirmary

	51	Kalasi Palya Police Station	4	Lascar Lines	
Le	52	School	12	Foot- A Sheet	
4	53	Police Servants	16	do	
5	54	Taluk Police Office	19	do	
12	55	do Cutchery	20	do	
	56	Kannada Boys School	22	do	The Medical
14	57	The Sanscrit College	23	do	Census Office
13	58	Govt Book Depôt & Sandal Koti	26	do	
16	59	City Central Police Station	28	do	
17	60	The Victoria Hospital	191	Mysore Road	
1c	61	Hackney Carriage Inspector's Office		do	
19	62	Market Sergeants Office	—	do	
	63	Cattle Pound		do	
—	64	Ochre Koti	-	Arcot Srinivasa Chetty Street	
	65	Chamrajpet Police Station	95	Albert Victor Road	

Municipal Office,
Bangalore City,
Dated 13/15 April 1912

for

Rev & Ind 252-12/12

Extract from the Proceedings of the Bangalore City Municipal Council at an Ordinary Meeting held on the 30th March 1912.

Present.

B.J.Kumaraswami Naik Esq
President.
H.Subba Rao Esq
Vice President.
W.D.Rice Esq
Executive Engineer,
Bangalore Division.
A.K.Pani Esq
Health Officer
A.Hayes Esq.,
Amildar, Bangalore Taluk.

Absent.

Municipal Councillors.

Messrs:-

D.A.Rees
D.B.Ramachandra Yoodr
C.V.Narasimha Iyengar
B.Ramachandrappa
D.Adeppa
T.V.Ramaswami Chetty
Usman Khan
H.Ramaiya
.Ramanappa
C.Krishnamurti
Bali Srinivasa Rao
D.Venkataramayya

Messrs:-

G.N.Krumbiegel
S.Venkataranga Iyengar
C.S.Doraswami Iyer
B.K.Garuda Char
B.Basappa
Mir M. Gowa Rasvi
P.Subbiah

2. Opinion of the Managing Committee in the matter of assessing the Government buildings in the City.

Resolved that the opinion of the Managing Committee be adopted i.e. all Government buildings used as residential quarters should be assessed.

Sd/-.B.J.Kumaraswami Naik,
President.

COPY

For.President.

1912

[RS 28]

Diary No of letter replied to 6111

File No 252-12
Serial No 9

Proceedings of the Government of His Highness the Maharaja of Mysore

GENERAL AND REVENUE SECRETARIAT
( )

, the 191

Date of issue 31/1/13

Signed by Mr JGR

Read again the following orders
1. G P No H 1933-6 C/7 No 95 dy the 15th May 1902 stating that all Govt buildings used as private residences are liable to Municipal taxes irrespective of any distinction whatever.
Order thereon—No.
2. G O No 5430 70 Rel 413-06-4 dy the 10th December 1907 observing that such houses or portions of buildings used as public Government offices are not liable to Municipal taxation

over when

Subject

when they are used for residential purposes in the interests of Government service

3 G. P No 8904-6 Jud 276-08 2 dy the 13th March 1909 and

4. G O No 94-5 Jud 276 08-4 dy the 3rd July 1909 that buildings which form integral and essential parts of Jails and Hospitals, the Govt Press, the Lal Bagh, Pubbe Park and which are used for residential purposes, such as free quarters in the Compound of the Victoria Hospital and the Lunatic Asylum, Jailors Quarters in the Jail Buildings, Quarters for the Manager Govt Press, are exempt from Municipal taxation.

Read

5 Memo No 4088 dy the 8th July 1910 from the First Assistant to the Hon'ble the Resident in Mysore forwarding a copy of letter No 995-M Mem dy the 30th June 1910 from the Rey Secretary to the Govt of Madras Local and

G.R.S 27]

GENERAL AND REVENUE SECRETARIAT

(*Continuation Sheet draft form.*)

and Municipal departments stating that Govt buildings used as residences (rent free or on payment of rent) are not exempt from payment of Municipal taxes and the taxes are paid by the Government in the Madras Presidency.

6 Lists showing the Government buildings used for residential purposes which are not paying Municipal taxes in the Bangalore and Mysore Cities, levied by the two City Municipal Councils.

Order thereon No

MG 5623-63 mk

D 31 1 13.

In supersession of the orders of Govt dated the 10th December 1907, 13th June 1909 and 3rd July 1909 read above, and under proviso (a) to Sec 59 of the Mysore Municipal Regulation, VII of 1906, as

028

4, 4

2

UPB—10,000—22-6-11

as amended by Regulation IX of 1911, the Govt are pleased to direct that all Govt buildings used for residential purposes, no matter where situated, be assessed to the Municipal House and Lighting Taxes.

2 In cases where rent is recovered from occupants, the P W D should pay the Municipal taxes viz the house and the lighting taxes and the water rate; and in cases of rent free residences occupied by officers, these taxes should be paid by the Department whose officers occupy the buildings.

Except in cases where rent is recovered from occupants, the P W D should pay the Municipal taxes viz the house and the lighting taxes and the water rate; and in cases of rent free residences occupied by officers, these taxes should be paid by the Department whose officers occupy the buildings.

Print. 10/12

Sd
AMK80
18 11 1912

Sd
Offg Secretary 5/12

23/1/13
RG

To
The Presidents of the Bangalore and Mysore City Municipal Councils
" Secretary Dept for information & communication to Presidents of Mal Councils & Boards
" The Chief Engineer of Mysore
" The Comptroller Mins Po II
" Other Heads of Depts

Sd 31/1/13

Proceedings of the Government of His Highness the Maharaja of Mysore, Local Fund and Sanitary (Municipal), dated 31st January 1913

READ AGAIN THE FOLLOWING ORDERS—

1 Government Proceedings No Fl 1933 6—L F 100 95 dated the 15th May 1903 stating that all Government buildings used as private residences are liable to Municipal taxes irrespective of any distinction whatever

2 Government Proceedings No 5430 70—Ml 413 06 4 dated the 10th December 1907 observing that out houses or portions of buildings used as public Government offices are not liable to Municipal taxation when they are used for residential purposes in the interests of Government service

3 Government Proceedings No 8904 6—Ml 276 08 2 dated the 13th March 1909

4 Government Proceedings No 94 5—Ml 276 08 4 dated the 3rd July 1909 that buildings which form integral and essential parts of Jails Hospitals the Government Press the Lal Bagh and Public Offices and which are used for residential purposes such as free quarters in the compound of the Victoria Hospital and the Lunatic Asylum Jailors quarters in the Jail buildings quarters for the Manager Government Press are exempt from Municipal taxation

READ—

5 Memo No 4088 dated the 8th July 1910 from the First Assistant to the Hon'ble the Resident in Mysore forwarding a copy of letter No 995—M Mis dated the 30th June 1910 from the Acting Secretary to the Government of Madras Local and Municipal Department stating that Government buildings used as residences (rent free or on payment of rent) are not exempt from payment of Municipal taxes and that the taxes are paid by the Government in the Madras Presidency

6 Lists showing the Government buildings used for residential purposes which are not paying Municipal taxes in the Bangalore and Mysore Cities submitted by the two City Municipal Councils

— ——

No 5623 63—Mi 252 12 9, DATED BANGALORE, 31ST JANUARY 1913

ORDER THEREON—In supersession of the orders of Government dated the 10th December 1907, 13th March 1909 and 3rd July 1909 read above and under powers (*a*) to Section 59 of the Mysore Municipal Regulation, VII of 1903 as amended by Regulation IX of 1911, the Government are pleased to direct that all Government buildings used for residential purposes, no matter where situated be assessed to the Municipal house and lighting taxes

2 In cases of buildings for which rent is recovered from the occupants the Public Works Department should pay the Municipal taxes in question viz the house and the lighting taxes and the water rate excess water charges being borne by the occupants and in cases of residences occupied rent free these taxes should be paid by the Department whose officers occupy the buildings

K R SRINIVASIENGAR
Offg Secy to Govt Gen & Rev Depts

To—The Presidents of the Bangalore and Mysore City Municipal Councils
The Deputy Commissioners of Districts for information and communication to Presidents of Municipal Councils and Boards
The Chief Engineer of Mysore
The Comptroller Mysore Government through Branch II
The other Heads of Departments

Exd—C R

1912-13

GOVERNMENT OF HIS HIG
THE MAHARAJA OF MY

LOCAL FUND AND SANITARY
(MUNICIPAL)

PROCEEDINGS

Dated 31st January 1913

No 5623 63
M. 252-12 9

Issues instructions in the matter of the Municipal taxation of Government buildings used for residential purposes

GPL—12-2-31 400

Reg no 5623-63 of 31.1.13,
directs that all Govt Buildings
used for residential purposes
be assessed with Municipal House
+ Lighting taxes &c

yrs